

G. R. S 58]

Previous references

ml 269 of 11 - 183

ml 39 of 10 - 152. (19/11/12
Munpl)

Later references.

ml 269-11 of 7, 10 & 11

ml 69-13 5-2 (65).

File No 269-4

Serial Nos 2, 4, 6 & 8

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 2, 4, 6 & 8

Part B for February 1913.

SUBJECT

Mohatarfa taxes in municipalities
constituted under the Mysore
Municipal Regulation.

2. To D. Co of Distt: No 82.352 42 of 8-5-12
Referring to the system of levying
Mohatarfa taxes in Regd municipalities
observes that it is anomalous for
a Regulation municipality to impose
taxes or to levy them otherwise than
in accordance with the provisions
of the ml Regd & requests submission
of a report as to the result of the action
taken.

after consulting the ml Council in
favor of continuing the levy.

6. From D.C. Chitaldroog no 30 of
3-9-12 states that for reasons
detailed the Chitaldroog ml
Council consider it unnecessary
that the procedure under Sec 60
of the ml Reg should be followed
with respect to insubordination
& requests sanction to the
present rules being continued.

6. From D.C. Chitaldroog no 30 of
2/24/13, states that the
Chitaldroog ml CC have
appointed a committee to
frame by law and requests
that the existing system
maybe permitted to be continued.

8. To D.C. Chitaldroog no 6348 of
21-2-13, states that the question
raised in 812 is not one of
abolition of infelton in Reg mupis
but is only one of regularizing
them by action being taken
according to the Reg & requests
him to advise the ml CC what
action accordingly.

mem no 6349-33 of 21-2-13 forward
attached copy to the D.C. mem.

GENERAL AND REVENUE SECRETARIAT

(*ml.*)

NOTES

File No *269-11*

FILE HEADING

*Inohatarafa taxes in Municipalities Com-
mitted under the Mysore Municip. Regulation*

From

No	Dated	Received
Diary No	Enclos	Serial No

BRIEF ABSTRACT OF LETTER

NOTES AND ORDERS

N

Attention is respectfully invited to
pages 9 et seq of the notes in number file
397 of 1910.

2. At present Inohatarafa taxes are
collected in Regulation Municipalities under

Serial
No

the old Mohatarfa Daks inasmuch as they are not taxes and rates imposed under any enactment repealed by the Mumb. Regs. Act of 1906, and in consequence, the provisions prescribed in Ch. VII of the Regulation for the recovery of Mumb. claims cannot be followed with respect to them. In order to remove this anomaly of a Regulation Mumb. liability imposing taxes and levying them otherwise than in accordance with the Mumb. Regs. it is necessary for the Mumb. Council to take action under sec 60 of the Regs. The Mumb. Council will be perfectly within their rights in selecting Mohatarfa taxes under sec 60, inasmuch as sec 59(1) is sufficiently comprehensive so as to admit of their being classed as such.

3 In para 21 of the Ml in Ml. file 397-10 the 1st Committee (Mr. K. N. Pullanna Chetty) has directed that the general question about Mohatarfa taxes in Mumb. was might be dealt with separately. Draft letter to the Dy. Commissioner

NOTE -Contn. sheet.

G. R. S. 12]

General and Revenue
Secretariat

No. File No. 269 of 1917

Serial
No

of Districts requesting them to advise the Munc. Comals to take action under section 60 of the Munc. Regn. is submitted. The City Munc. Comals of Bangalore and Mysore had not, it is submitted, be addressed in the matter inasmuch as the Mohatarfa taxes find a place in the schedule of taxes attached to the Munc. recently framed by them.

13.4.12 Secy 16-4-12 2000
4 2nd C

CSB
26/4/12
26/4/12

5 Draft approved by 2nd C
30.4.12
6 Issue

15-12 2000

2 7 Letter No. 8235-42 dated the 8th May 1912 to the Dy. Commissioners of the Districts.

Referring to the system of levy-
ing Mohatarfa taxes in Regulation
Municipalities, observes that it is

R. S. 12]

General and Revenue
Secretariat.

File No. 269 of 1911

Serial
No.

anomalous for a Regulation Municipality to impose taxes or to levy them otherwise than in accordance with the provisions of the Mumb. Regs. and requests that the Mumb. Councils which are in favour of continuing the levy may be advised to take immediate action under sections 59 XI and 60 of the Regs. and a report submitted as to the result of the action so taken.

C

D Letter No 130 dated the 30 Sep '12 from the Dy. Comr., Chitalong Dist., States in reply, that for reasons detailed herein the Chitalong Mumb. Council consider it unnecessary that the procedure under sec 60 of the Mumb. Regs. should be followed with respect to Mohatarfa taxes and requests sanction to the present taxes being continued.

E There is no question of discontinuing the taxes. All that is required is to make the taxes conform to the provisions of the Mumb. Regs. by taking action under sec 60. It is doubtful if the formality required by that section can be dispensed with in the case of Mohatarfa taxes. In the City Municipalities of

On the Council
as in the
order of the 1st 20-11
&c.

R. S. 12]

General and Revenue
Secretariat.

d/c File No. 269 of 1917

Serial
No.

Bangalore and Mysore the original
Mokhatarfa shop and oil mill taxes were
recently regularized, and they are now
no longer taxes levied under the old Mokha
tarfa rules.

Submitted for orders.

22500

17-9-12
60

Please note what method
was adopted in Bangalore & Mysore &
regularizing the Mokhatarfa shop & oil
mill taxes with refer

Sd/-
27 9 12

Submitted the Municipal Council
framed and published a set of rules
and bye-laws under sections 40 & 42. One
of the Regulations specifying among
other things the several kinds of taxes
which they proposed to levy, and the
Mokhatarfa shop and oil mill taxes
were included therein. Thereafter the
rules came up to govt for sanction under
Sec 40, when it was found desirable to
revise them in certain respects. The
set of rules as revised in the Secre-
tariat was remitted to the Munc.
Council

File No. 269 of 1914

Serial
No.

Councils for opinion and on their agreeing to adopt the same was approved by Govt. Mohatarfa shop & oil mills taxes have thus been regularized in the two cities of Bangalore and Mysore. A copy of the subject bye-laws of the Mysore City is submitted for reference

13-11-14

The question is not one of the abolition of the Mohatarfa taxes, as the Dy Commr apparently seems to think, but is only one of regularizing the existing taxes and continuing them. Govt have already pointed out the anomaly of Regd Municipalities continuing to levy taxes which have not been brought under the scope of the regn. What is now needed is of the Ml Council, after obtaining Govt-sanction to notify its intention of bringing the Mohatarfa taxes under Sec 60 of the Ml Regn. It is true, as the Dy Commr points out, that the levy of the

1529

No. File No. 269 of 1911

Serial
No.

of the mohatarfa taxes received the sanction of Govt long prior to the passing of the Regⁿ. But the point is that once the Regⁿ comes into force, all the P^l Councils governed by it should observe the procedure therein contained. The Dy Com^r's attention may be invited again to this aspect of the question & informed that what is contemplated by Govt is not the abolition of mohatarfa taxes but its being regularised by necessary action being taken under Sec 60 of the Regⁿ.

(ccy)

JLH
30/1/12

13 The answer really depends upon the point whether the original imposition of the mohatarfa tax was not under an "enactment". vide ^{note} Art (6) - Sec 2 of the M Reg: If the answer is in the affirmative, no regularising is needed. Otherwise, it is necessary. Put up necessary reference.

Dues
3/2/12

Kp If there was no Regulation constituting the municipalities, the above point does not seem to arise. Let the H^h officers under advise.

4509
1505-
del File No. 269 of 1911

Serial
No.

It was constituted at first to put up

June 6/12

V 15 A printed copy of the note on the papers relating to the formation of the Municipalities in the State is submitted. The Govt order by which the Muni. Rules were extended to Dadangere is at page 11 hereof.

Mar 50
7 2 13

6 16 Letter No. 327 dated the 2nd Feb. 1913 from the Dy. Comr., Chitaldrug Dist.

States that the Chitaldrug Muni. Council have appointed a committee to frame bye-laws and rules under the Regs. and requests that in the mean- time the existing system with regard to the Mubatarfa taxes may be permitted to be continued.

17 The same is with reference to para 16 supra. Such permission was granted in the case of Chikmagalur.

Mar 50
7.2.13
Dy. Secy)

24
10/1/13

18

A short draft in accordance with the

del

File No. 269

of 1911

657
505

9

Serial
No.

901- gms DP- 1911's Note may be put up

Done
12/2

12/13

19 Draft submitted.

M1050

13 2.13

20

24
14/2/11

by Secy) 20 - for approval
(2nd Commlr)

Done, and done
14/2

21

Draft approved by Sec 2nd

18/2/13

12
18/2 Done 15/2

22

Issue
24
18/4/11

8 23 Letter no 6348 dated 21st Feb. 13
to the Secy, Comr, Chitaldung, D.C.

States that the question raised in
Serial 2 is not one of the abolition of the
Mohadarfa taxes in Regd Municipalities
as is apparently understood to be but is
only one of regularizing them by action
being taken under Sec 6 of the Mumbai Regd
and requests him to advise the Mumbai Commr

Serial
No.

to take action accordingly.

Memo no 6349-55 of 21.2.1913

Forward copy to Mr. D. C. L. M. S.

2466
ms 5
G.R.S 26]

File No. 2697
Serial No. 2

Diary No of letter replied to

246
11

No. 8235-42
ml 269-14
7/5/12

General and Revenue Secretariat

(ml 6)
S, the 13. 4. 1912

To

The Dy. Commissioner
of the District

Date of issue

8.5.12

Signed by

mkms

Sir,

I am directed to invite
your attention to the present
system of levying mohatarf
taxes in Municipalities con-
trolled under the Mysore
Municipal Regn. VII of 1906 and
to observe that the levy of
~~these taxes is not one under~~
~~the Regn. mentioned as being~~

over

SUBJECT

~~are not taxes and are not imposed~~
~~under any enactment which~~
~~represents (vide Sec 225) of the~~
~~Municipal Regs. and that accord-~~

ing it is anomalous for
a Regulation Municipality
to impose taxes or to levy
them otherwise than in
accordance with the provisions
of the Regs. With a view therefore
to regularize the
levy of Mohatarfa taxes, I am
to request that the several
Municipal Councils in the
Distt. may be advised to
take immediate action under
59(xi) and
section 60 of the Regs. and
a report submitted to govt
as to
the results of the action so
taken.

which are in favour
of the levy being
continued

List of enclosures,

I have to

CB
25/4/12

True

For Secy

Copied by

Examined by

GPB-80,000-25-9-10

7/5/12

11/5/12

44.
TV
49 20

1912.

514

From
The Deputy Commissioner,
Chitalmang District.

To

The Secretary,
General & Rev. Deptt.,
Bangalore.

Dated

Despatched 4th September 1912

Received

General No. 130
No

Enclosure No. 1.

Requesting sanction
for the continuance of
The Mohatmabad in the
Chitalmang town as proposed
by the Council.

No 1250
Sue 1.

Office of the Deputy Commissioner,
Chitaldrug District.

Dated Chitaldrug, 3rd September 1912.

From

K. Chandy Esquire, B. A.,

1529..

Deputy Commissioner & President of the
Municipalities, Chitaldrug District.

To .

125-13

269-11
R. Sreenivasaiyengar Esquire, M. A.,

4

Officiating Secretary to the Government of
His Highness the Maharajah of Mysore,
General and Revenue Departments,
B a n g a l o r e.

S i r,

Adverting to your letter No. 8235-42/ML. 269-11-2
dated the 8th May 1912, directing that the Municipal Councils may
be advised to take immediate action under Sections 59 (xi) and 60
the Municipal Regulation for regularizing the levy of the existing
Mohaturfa taxes, I have the honor to state that the matter was placed
before the meeting of the Municipal Council of the Chitaldrug held on
the 21st ult. A copy of the resolution arrived thereat is herewith
submitted.

2
It has been resolved that for the purposes of the
Municipal Regulation sanction of the Government may kindly be
obtained under clause XI of Section 59 in the matter of continuing
the present system of levying Mohaturfa taxes which had received the
approval of Government prior to the introduction of the new
Regulation and been in vogue for many years past.

3
As the Mohaturfa taxes in question are well
established and are being levied from so long a time and in view
of the fact that no objection has hitherto been raised by any of
the inhabitants of the Municipality either to their imposition or
to the rate etc, it does not appear to be necessary that the
procedure - viz, the publication of a notice in the town hearing

of

of objections etc- should be observed in respect of the taxes in accordance with Section 60 of the Regulation.

4. If, however, the Municipality were to desire to impose the fresh taxes enumerated in Section 59 for improving their resources, the Council will be asked to follow all the prescribed procedure.

5 In these circumstances, I request that sanction of Government may kindly be accorded to the continuance of the present Mohaturfa taxes as proposed by the Council.

b The other two Regulation Municipalities of Davangere and Harihar have been asked to take necessary steps in the matter. Soon after the receipt of replies from the respective Councils, a separate reference will be submitted.

I have the honor to be,

S i r,

Your most obedient servant,



Deputy Commissioner &
President of Municipalities-
Chitaldrug District.

R.Mitty.



X

X

X

X

X

X

X

Read (2)

General and Revenue Secretary's letter No. 8235-42/

249/11-2 dated 8th May 1912 directing that immediate action may
taken under Section 59 (XI) and 60 of the Regulation to regularize
levy of Mohaturfa taxes.

Resolution - That Government may be requested under clause
(XI) to continue the levy of the Mohaturfa taxes.

Sd/ K Chandy,
P r e s i d e n t

" C O P Y "

K Chandy

President of Municipalities

Chitaldrug District

R.Mitty.

Recd 26/11/14

Proceedings of the meeting of the Chitaldrug Town
Municipal Council held on the 31st August 1912

Present. K. Chandy Esquire B. A.,

P r e s i d e n t.

Present. *M. S. Manuachandran*
~~R. S. Manuachandran~~ Esquire. *R. S. Manuachandran*

Vice President.

Ex-Officio Councillors.

- J* 1. The District Medical and Sanitary Officer, Chitaldrug.
P 2. The Executive Engineer, Chitaldrug Division.
P 3. The Amildar of the Chitaldrug Taluk.

Non-Official Councillors.

- P* 1. ~~Mr.~~ Anantha Chetty
P 2. " M. B. Krishna Row.
A 3. " W. Tirumala Row.
P 4. " B. Venkataswamy.
P 5. " C. Channakoshevich.
P 6. " Chikheerappa.
P 7. " Abdul Rahiman Saib.
A 8. " Kasi Venkataramanappa.
P 9. " Parasarama Naik.
A 10. " Etige Mahalingappa.
A 11. " Parasaramappa.
12. " C. V. Subba Row (deceased).
P 13. " Syed Mohadin Hussain Saib.

W 4/2/11
From The Deputy Commissioner
Chitaldrug District
I has 11/10/11

1913 526

To The Secretary to Govt
Genl & Rev. Depart
Bangalore

Dated

Despatched 3rd February 1913

Received

General No 321
No

Enclosure No 1

Stating that the
Chitaldrug town Municipal
Council have appointed a
Commissionaire to enforce laws
in rules under the Hunt Regn,
and requesting a clear for the
continuance of the present system
of levy of tax
and

No 32
En 1

84529

Office of the Deputy Commissioner,
Chitaldrug District.

Dated Chitaldrug, 2nd February 1913.

From

K. Krishna Iyer Esquire,
Offg. Deputy Commissioner,
Chitaldrug.

nl 269-11
826

To

K. R. Srinivasalingar Esquire M. A.,
Offg. Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

S I R,

Adverting to your letter No. 8235-42/MI 269-11-2 dated the 8th May 1912 stating that the municipal councils may be advised to take immediate action under sections 59 (XI) and 60 of the Municipal Regulation as it is anomalous for a Regulation Municipality to impose taxes or to levy them otherwise than in accordance with the provisions of the Regulation, I have the honor to state that the Chitaldrug Municipal Council have appointed a committee to frame bye-laws and rules under the Regulation. As they wanted Bombay Orr's Model bye-laws for their guidance, copies of the same have been obtained

2 It may take time before regular bye-laws and rules are framed by the Committee, regard being had to the local conditions, the form and substance of the bye-laws etc and sanction of Government is obtained thereto. The Municipal Council have therefore resolved that the existing system with regard to the Mohatarfa taxes may continue till the bye-laws etc are framed and sanctioned

3 I accordingly request that the proposal of the council may kindly be sanctioned

4 A copy of the resolution of the council is
submitted herewith.

I have the honor to be,

S i r,

Your most obedient servant,



Offg Deputy Commissioner,

Chitaldrug District

S.V.



File to vol 269-1/86

Proceedings of the meeting of the Chitaldrug Town
Municipal Council held on the 31st January 1913

Present. *K. Krishna Iyer Esquire*
P r e s i d e n t

Present. R. Nanaswamy Row Esquire,
Vice President

Ex-Officio Councillors

- P* 1. The District Medical and Sanitary Officer, Chitaldrug
A 2. The Executive Engineer, Chitaldrug Division
A 3. The Amildar of the Chitaldrug Taluk

Non-Official Councillors

- P* - 1 Mr. Anantha Chetty.,
P 2. " M. B Krishna Row
P 3. " W Tirumala Row
P 4 " B Venkatasamanna.
P 5 " C. Channakeshaviah,
P 6 " Chikkeerappa.
P 7. " Abdul Rahiman Saib.
P 8 " Kasi Venkataramanappa
P 9 " Parasarama Naik
P 10 " Etige Mahalingappa
11 " Parasaramappa (Deceased)
12 " C V Subba Row (deceased)
A 13 " Syed Mohadin Hussain Saib

X

X

X

X

X

XIV. a. Read General and Revenue Secretary's letter No. 8235-42/M1 269-11-2 dated 8th May 1912 stating that the municipal councils may be advised to take immediate action under sections 59 (XI) and 60 of the Regulation and a report submitted to Government, as it is anomalous for a Regulation Municipality to impose taxes or to levy them otherwise than in accordance with the provisions of the Regulation.

Resolved that till bye-laws are framed the present practice may continue.

(Sd) K. Krishna Iyer,
P r e s i d e n t.

" C O P Y " .

S.V.


P r e s i d e n t.

10

G.R.S 26]

Diary No of letter replied to 4509

General and Revenue Secretariat

(M.C.)
Dy, the 13. 2. 1913

Date of issue 21 2 13.

Signed by Mr 24R

Letter to be disposed

P

File No. 269-11

Serial No. 8

21 2 13 M/13

No. 6348
ml 269-11-
921 213

To

The Dy. Commissioner,
Chitaldrug District.

Sir,

With reference to your
letters nos: 130 and 327, dated
the 3rd Sep 1912 and 2nd Feb 13
respectively
relative to the levy of the
Mokhadra tax in the
Chitaldrug Municipality, I
am directed to state that
the question raised in this
Office letter no 8235-42 dated
26 2 13 over

SUBJECT

45

of the abolition of the Mohatarfa
taxes in Regulation Municipalities.
as is apparently understood
to be, but is only one of
regularizing them by action
being taken under Sec 60 of
the Mysore Munc. Regulation.
It is true that, as pointed
out in the first letter referred
to under reply, the levy of
the Mohatarfa taxes received
the sanction of the Govt long
prior to the passing of the
Munc. Regn. ~~But~~ ~~the~~ ~~taxes~~
~~to be collected~~ ^{but} once the Regn.
comes into force all Municipal
Councils governed by it should
observe the procedure therein
contained so as to make the
taxes conform to ^{its} provisions
of the Regn. I am therefore
to request that you will be
so good as to advise the Munc.
Council to take needful action
without

Ullie

List of enclosures,

Copied by

Examined by

Me 289-4

GRS 27]

GENERAL AND REVENUE
SECRETARIAT

(Continuation sheet draft form)

Ull
18/2/13

(3)

without further loss of time
and submit proposals to Govt.
as required by Sec 60 clause (C)
of the Regn.

I have to

Ull
14/2/13
for Govt.

6349-55 ml 26/11
Copy forwarded to other

Departments for info

Myoidea

Ull
14/2/13
for Govt.

8/11/13

ad 27/2/13

11/2/13